

**MONTANA-DAKOTA UTILITIES CO.  
CALCULATION OF INTANGIBLE AMORTIZATION  
GAS UTILITY - SOUTH DAKOTA  
PRO FORMA**

	<u>General Intangible</u>	<u>Amount</u>	<u>Expected Life</u>	<u>Amortization</u>
FP-320245	Upgrade GIS Data Addition SCADA	\$170,211	5	\$34,042
FP-322914	Purchase AR/VR Training Development	11,826	5	2,365
	Total General Intangible	<u>\$182,037</u>		<u>\$36,407</u>
	<u>Common Intangible</u>			
FP-100575	Customer Self Service Web/IVR	\$15,229	10	\$1,523
FP-316021	GIS System Upgrade	81,220	7	11,603
FP-321271	Upgrade ThoughtSpot Betterment	7,040	5	1,408
FP-322811	Upgrade Fixed Network Server Application	7,963	5	1,593
FP-323159	Upgrade Exadata Expansion Software	22,231	5	4,446
FP-323176	Upgrade Records Management Software	3,871	5	774
	Total Common Intangible	<u>\$137,554</u>		<u>\$21,347</u>

**Summary**

	<u>Pro Forma</u>
General Intangible	
2022 Plant	\$58,860
2023 Additions	36,407
Total General Intangible	<u>\$95,267</u>
Common Intangible	
2022 Plant	\$605,556
2023 Additions	21,347
Total Common Intangible	<u>\$626,903</u>